MUNICIPALITY OF BIRUR.

190

Form of application for refund of Octroi on goods exported from the Municipality.

To be filled up by the Exporter

Description of goods	Quantity, number and value	Name of exporter with address in full	Name of person presenting this application with address in full	Place to which goods are exported	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported	Means of conveyance
1	2	3	4	5	6	7	8	9

To be filled up by the exporter | To be filled up by verifying officer | Coupon

Particulars of packages, e.g., Number of bags, baskets, etc.	Deduction to be made from the quantity, number or value of goods	Why deducted	Net quantity value or number	Rate of Octroi	Amount of refund	Application number
10	11	12	13	14	15	16

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to.....

.....
Signature of exporter or his authorised representative.

Endorsement by Verifying Officer.

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15.
I have this day.....at.....A.M./P.M. satisfied myself that hey agree with the details of the application.

.....
Signature of Verifying Officer.

Endorsement by the Mutsaddi at the Ookad of Export.

I certify that the goods numbering/weighing ....mentioned in this application passed out of the Municipal limits in my presence on.....at.....

.....
Signature of Mutsaddi at Export Ookad.

(Counterfoil).

(Counterfoil). Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on.....at.....

.....
Signature of Mutsaddi at Export Ookad.

Report of Refund Clerk.

Checked and agreed with the Refund Ledger (the exporter has produced Railway Receipt No.....in proof of export).

.....
Signature of Refund Clerk.

Order of Disbursing Officer.

Pay Rs.....as.....ps.....
Date.....

.....
Signature.

Payee's Acknowledgment.

I acknowledge receipt of the amount entered in the payment order namely, Rs.....as.....ps.....

Date.....

.....
Signature of payee.

89

Notification dated 20th April 1953.
As per Resolution, dated .....

(*See* Clause (*b*) of Section 62).

Notice is hereby given to the inhabitants of the Municipality of Birur that the Municipal Council desires to impose Octroi defined in the rules appended in lieu of the octroi now being levied as per G. O. No. L. 3507-8—Ml. 66-31-45, dated 10th November 1931.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

Draft Octroi Rules framed by the Birur Town Municipal Council on the lines of the Model rules issued by Government with Notification No. L. 14388—Mi. 152-52-19, dated 24th November 1952 :—

1. Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates noted against each.

2. The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits, the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Ookads, a Pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Bonded Warehouse accompanied by a peon ; provided that, if the duty to which the goods are liable does not exceed five rupees the Octroi Mutsaddi may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received ; provided also that in the case of goods imported by railway, the Inspector or other officer in charge of the octroi post at the Railway Station may, in the same manner, receive duty not exceeding five rupees.

4. When goods accompanied by a pass as aforesaid are brought to the Bonded Warehouse, they may be unloaded and weighed or counted by the officer in charge of the Bonded Warehouse. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Bonded Warehouse for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Bonded Warehouse. Whenever the invoice produced by an importer is in a language other than English or Kannada,

he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice, he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the articles, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Bonded Warehouse be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Bonded Warehouse at current rates and octroi levied accordingly.

Explanation.—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart-hire, etc., *less* trade discount shown in the invoice.

6. With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the Bonded Warehouse provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid:

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Bonded Warehouse.

Every deposit holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Deposit Room (Bonded Warehouse).

7. The Municipal Council shall provide a bonded warehouse for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the Bonded Warehouse for dealing with perishable articles, such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Bonded warehouse has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and, if necessary, of the value of the goods.

10. A receipt in the form appended (Schedule No. 3) shall be given for goods deposited in the Bonded Warehouse and a Register of all such goods shall be maintained by the officer in charge of the Bonded Warehouse.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the officer in charge of the Bonded Warehouse may refuse to deliver the articles.

12. If the depositor does not himself take delivery of the articles deposited in the Bonded Warehouse, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Bonded Warehouse be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Bonded Warehouse.

13. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse or may, on paying full duty thereon, import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Bonded Warehouse free covered by an export pass subject to the escort of an octroi subordinate; provided that new packages covered by such pass shall, if possible before they are taken

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse, and the duplicate and triplicate delivered to the exporter.

14. Goods should be allowed to remain in the Bonded Warehouse free of charge. Perishable goods shall not be allowed to be stored in the Bonded Warehouse for longer than 48 hours.

15. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16. When goods stored by the wholesale dealer in the Bonded Warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner; provided that, before selling such goods notice of that fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office.

18. When any goods are sold under Rule 17 of the Octroi Rules, the sale proceeds shall be credited to the Municipal Funds, in payment of duty due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds; No claims shall be admitted after the said period of one year, except by special permission of the Council.

19. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is provided to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

20. Any person may, with the sanction of the President be permitted to use any place as of Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may, in each case, be fixed by the President.

21. Article subject to octroi duty shall under no circumstances be exempted from payment of the duty.

22. A receipt in the prescribed form shall be given for payments made.

SCHEDULE.

Sl. No.	Particulars	Quantity	Existing rates Rs	a.	p.	Revised rates Rs.	a.	p.
1	Cocoanut fresh	Per hundred ...	0	8	4	0	8	4
2	Cocoanut dry	Per maund ..	0	8	0	0	6	0
3	Betel leaves	Per 100 leaves...	0	0	1	0	0	1
4	Sugar	Per maund ...	0	4	0	0	4	0
5	Sheep or goat	Per head ...	0	2	0	0	1	6
6	Tobacco raw or dust or stalk...	Per maund ...	1	0	0	0	8	0
7	Kerosene oil	Per tin ...	0	2	0	0	2	0
8	Petrol	Per gallon ...		nil		0	2	0
9	Piece goods	Per cent (*ad valorum*).	1	9	0	1	9	0
10	Arecanuts	Per bag of five maunds.		nil		0	2	0
11	Cocoanut oil, Gingelly oil, Castor oil, Vegetable oil.	Per tin or Part thereof.	0	2	0	0	2	0
12	Diesel oil and other motor oils.	Per tin ...	0	2	0	0	2	0
13	Cement	Per maund ...	0	0	6	0	0	6
14	Beedies	Per 1,000 ...	0	1	0	0	2	0
15	Cigarettes	Do ...		nil		0	4	0
16	Hosiery and other textiles fabrics.	Per cent (*ad valorum*).	1	9	0	1	9	0
17	Coffee and tea	Do ...		nil		1	9	0
18	Teak and Honne in logs ...	Per Cft. ..		nil		0	1	3
19	Blackwood in log	Do ...		nil		0	1	0
20	Other kinds of timber in logs.	Do ...		nil		0	0	9
21	Groundnut and groundnut seeds.	Per bag of 100 seers or part thereof.	0	1	0	0	1	0
22	Match Boxe	Per gross ...		nil		0	1	0
23	Jaggery	Per maund ...	0	2	0	0	2	0
24	Ghee	Do ...	0	4	0	0	8	0
25	Butter	Per seer ...		nil		0	0	3
26	Oil seeds	Per bag of 100 seers	0	2	0	0	2	0
27	Soaps of all kinds-							